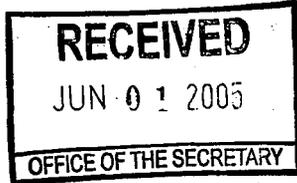


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DIGITAL IMAGING RESOURCES INC.



4-500

Mr. Jonathan G. Katz
Secretary-Securities Exchange Commission
450 Fifth Street, N.W.
Washington, DC, 20549

Dear Mr. Katz,

May 24, 2005

Please accept this letter as my petition to the Securities Exchange Commission to cause the amendment of NASD Rule 3360 and require NASD broker dealers to maintain a record of total "short" positions in all customer and proprietary firm accounts in all publicly traded equity securities as well as report the information to the NASD for public dissemination of the short positions by security.

This correspondence is in direct reference to SEC File No. 4-500 Request for Rulemaking Regarding Member Records of "Short" Positions and Reporting and Public Dissemination of Aggregate Positions by Security.

I believe regulators should fix this problem because small issuers such as Digital Imaging Resources deserve the same transparency and regulatory oversight of short selling as those listed on the exchange or NASDAQ.

Thank you for your consideration/

Sincerely,

Theodore M. Swartwood
President